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FOR INFORMATION

FINANCIAL REPORT FOR THE WORLD SUMMIT FOR CHILDREN AND SUMMIT-RELATED MOBILIZATION ACTIVITIES

SUMMARY

The present document provides a financial report on the World Summit for Children meetings and Summit-related mobilization activities. It presents statements on pledges received and funds deposited into UNICEF accounts, and provides details on commitments and expenditures. As some payments continue to be made, the special accounts established for this purpose will be closed only at the end of 1991. All expenditures are expected to be met within the approved budgets.

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Introduction

1. The World Summit for Children was held at United Nations Headquarters on 29 and 30 September 1991, with 71 Heads of State or Government in attendance. In addition, 84 Governments participated at ministerial or plenipotentiary level. Mindful of the desire of the initiating Governments that the Summit be a low-cost activity, every effort was made to ensure that the budgetary resolutions A and B approved by the Executive Board at a special session on 6 and 7 September 1990 (E/ICEF/1990/17, decision 1990/35), were not exceeded (see para. 2 below). The present document reports on the status of pledges and funds received and on commitments and expenditures incurred in connection with the Summit and Summit-related mobilization activities.

2. At its special session in September 1990, the UNICEF Executive Board adopted the following resolutions:

"Resolution A

"The Executive Board

"1. Approves the budget estimates for the World Summit for Children for 1990 as follows:

		(United States dollars)
Category 1:	Staff costs	357 420
Category 2:	Operating costs	2 637 342
	Total expenditures	2 994 762

"2. Authorizes the Executive Director to administer in the most efficient and effective manner the provisions under each of the categories 1 and 2, and to transfer funds between allotment accounts as required;

"3. Further authorizes the Executive Director to finance the budget from the special account and, until such funds are received, to pay advance expenditures from UNICEF general resources in the receivable account up to the limits of the approved budget."

"Resolution B

"The Executive Board

"1. Approves the budget estimates for mobilization activities related to the World Summit for Children for 1990 as follows:

(United States dollars)

Category 1:	Staff costs	504 625
Category 2:	Operating costs	1 635 058
	Total expenditures	2 139 683

"2. Authorizes the Executive Director to administer in the most efficient and effective manner the provisions under each of the categories 1 and 2, and to transfer funds between allotment accounts as required;

"3. Further authorizes the Executive Director to finance the budget from the special account and, until such funds are received, to pay advance expenditures from UNICEF general resources in the receivable account up to the limits of the approved budget."

"Resolution C

"The Executive Board,

"Mindful that the World Summit for Children is an event of a non-recurring nature of extraordinary significance in which there is a possibility of unforeseen and extraordinary expenditures;

"1. Recognizes the need to establish procedures to be followed by the Executive Director in the event of unforeseen and extraordinary expenditures exceeding the approved budget for the Summit meeting;

"2. Authorizes the Executive Director, with the prior review of the Advisory Committee on Administrative and Budgetary Questions, to enter into commitments up to the limit of total confirmed and anticipated contributions based on the expression of intent of contributors;

"3. Requests the Executive Director to ensure that all unforeseen and extraordinary expenditures are financed from the special account established for the Summit;

"4. Further requests the Executive Director to provide a detailed report specifically on any additional expenditures which are in excess of the approved budget level for review by the Executive Board at its next regular session."

3. The Summit secretariat has completed its work, and the posts have been abolished. However, as a limited number of payments have yet to be made, the special accounts established for the historic World Summit for Children have not yet been closed.

Status of funds

4. In response to the Executive Director's appeal to Governments to make voluntary contributions to the special account for the Summit meeting, confirmed written pledges of $2,962,484 were received up to 7 March 1991, while commitments and expenditures incurred amounted to $2,941,734. Funds deposited into UNICEF accounts for this purpose up to 31 December 1990 totalled $2,759,345. A further $180,000 was received during 1991.

5. Confirmed written pledges of $1,798,807 were received for mobilization activities up to 7 March 1991, and funds totalling $1,462,658 were deposited into UNICEF accounts up to 31 December 1990. Commitments and expenditures incurred against this purpose amounted to $1,932,258. The Executive Director is in the process of encouraging donors to meet the additional funding requirement of $133,451.

Conclusions

6. While overall commitments and expenditures for both the Summit meeting and Summit-related mobilization activities are within their respective budgets, in a number of instances, the approved amounts for some of the individual line items were exceeded. In such instances, funds have been transferred between allotment accounts in accordance with the authority given to the Executive Director.

7. Secretariat staff costs for both the Summit meeting and Summit-related mobilization activities exceeded the approved budgets mainly as a result of the requirement that these budgets absorb the income tax liability ($105,129) for those staff who are United States citizens. A pay increase of 7.5 per cent to all Professional staff on 1 July 1990 also contributed to higher than anticipated expenses.

8. More short-term General Service staff than anticipated were required to provide support to the Professionals and consultants responsible for the Children's Forum ($3,696) and the Child Survival Task Force/Tidewater meeting ($4,550), under the mobilization account.

9. Information support for the Summit resulted in significant media coverage and the production of various audiovisual and print materials. Production and world-wide distribution of the keynote video ($142,276) and the World Summit for Children Exhibit at the United Nations ($115,004) were each more expensive than anticipated and contributed to the high cost associated with the audiovisual expenditure component in both the meeting and mobilization activities budgets, respectively. Similarly, the publication of the Declaration and Plan of Action and Leadership booklets ($76,795) was responsible for the higher than anticipated expenditures to the allotment account for media and publications under the mobilization account.

10. The cost of the Declaration and Plan of Action signature albums and other conference room supplies ($61,552) were charged to the allotment account for office supplies and printed forms in the meeting budget. These expenses were in addition to the normal office supplies and printed forms that were required by the secretariat.

11. The final reporting on the special accounts established for the Summit will be included in the financial report and audited financial statements for the biennium 1990-1991.

TABLE 1. SUMMARY OF FUNDS PLEDGED/RECEIVED
AS OF 31 DECEMBER 1990

(IN UNITED STATES DOLLARS)

	FUNDS PLEDGED		FUNDS RECEIVED	
GOVERNMENTS:	SUMMIT	MOBILIZATION	SUMMIT	MOBILIZATION
ALBANIA		2 000.00		2 000.00
BANGLADESH	1 522.21		1 522.21	
BARBADOS	1 996.70		1 996.70	
BELGIUM	100 000.00		100 000.00	
BHUTAN	5 000.00		5 000.00	
BRAZIL	30 000.00		30 000.00	
BYELORUSSIAN SOVIET SOCIALIST REPUBLIC	15 000.00		0.00	
CAMEROON	7 407.40		7 407.40	
CANADA	208 333.33		208 333.33	
CHAD	1 063.83		1 063.83	
CHILE		5 000.00		5 000.00
CHINA	25 000.00	25 000.00	25 000.00	25 000.00
CUBA	4 000.00		4 000.00	
CZECHOSLOVAKIA		100 000.00		100 000.00
DENMARK	87 009.48		87 009.48	
DJIBOUTI	1 000.00		1 000.00	
DOMINICA	500.00		500.00	
EGYPT		50 000.00		0.00
EL SALVADOR	5 000.00		0.00	
ETHIOPIA	1 000.00		1 000.00	
FINLAND	174 375.56	76 000.00	174 375.56	76 000.00
FRANCE	114 503.82		114 503.82	
GAMBIA	3 000.00		0.00	
GERMANY a/	232 642.66	32 258.00	232 642.66	32 258.00
GREECE	5 163.08		5 163.08	
HOLY SEE		3 000.00		3 000.00
INDIA	1 000.00	29 000.00	1 000.00	0.00
INDONESIA	20 000.00	30 000.00	20 000.00	30 000.00
IRELAND	159 270.00		159 270.00	
ITALY	150 000.00	100 000.00	150 000.00	100 000.00
JAPAN	200 000.00		200 000.00	
JORDAN	5 000.00		0.00	
KENYA		2 174.00		0.00
KUWAIT	100 000.00		100 000.00	
LEBANON	5 000.00		5 000.00	
LIBERIA	5 000.00		0.00	
LIECHTENSTEIN	2 000.00		2 000.00	
MALAYSIA	50 000.00		50 000.00	
MALDIVES	1 000.00	1 000.00	500.00	1 000.00
MALI	57 591.62		57 591.62	
MEXICO	75 000.00		75 000.00	
MYANMAR	2 318.39		2 318.39	

TABLE 1 (continued)

	FUNDS PLEDGED		FUNDS RECEIVED	
GOVERNMENTS (continued)	SUMMIT	MOBILIZATION	SUMMIT	MOBILIZATION
NEPAL		1 000.00		1 000.00
NETHERLANDS	100 000.00		100 000.00	
NIGERIA	50 000.00		50 000.00	
NORWAY	96 952.22		96 952.22	
PAKISTAN	50 079.68		50 079.68	
PHILIPPINES	2 500.00		2 500.00	
REPUBLIC OF KOREA		50 000.00		50 000.00
ROMANIA	10 000.00		10 000.00	
SAINT VINCENT AND THE GRENADINES	1 851.00		0.00	
SAUDI ARABIA	20 000.00		0.00	
SENEGAL		23 904.38		23 904.38
SINGAPORE	10 000.00		10 000.00	
SRI LANKA	2 500.00		2 500.00	
SUDAN	25 000.00		25 000.00	
SWEDEN	200 000.00		200 000.00	
SWITZERLAND		50 000.00		50 000.00
THAILAND	2 000.00		2 000.00	
TUNISIA	2 000.00		2 000.00	
TURKEY	25 000.00		0.00	
UGANDA		30 000.00		30 000.00
UKRAINIAN SOVIET SOCIALIST REPUBLIC	15 000.00		0.00	
UNION OF SOVIET SOCIALIST REPUBLICS	100 000.00		0.00	
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	134 615.38		134 615.38	
UNITED STATES OF AMERICA	150 000.00		150 000.00	
URUGUAY	1 000.00		0.00	
VENEZUELA		50 000.00		50 000.00
YUGOSLAVIA		20 000.00		20 000.00
ZAIRE	50 000.00		50 000.00	
ZIMBABWE	50 000.00		50 000.00	
	2 955 196.36	680 336.38	2 758 845.36	599 162.38
NATIONAL COMMITTEES:				
AUSTRIA		5 504.59		5 504.59
BELGIUM		10 000.00		10 000.00
BULGARIA		2 475.00		0.00
CANADA		50 000.00		0.00
GERMANY a/		100 000.00		100 000.00

TABLE 1 (continued)

	FUNDS PLEDGED		FUNDS RECEIVED	
NATIONAL COMMITTEES (continued)	SUMMIT	MOBILIZATION	SUMMIT	MOBILIZATION
FRANCE		49 541.28		49 541.28
ITALY		49 195.65		49 195.65
JAPAN		103 333.33		103 333.33
LUXEMBOURG		2 857.15		2 857.15
NETHERLANDS		150 000.00		150 000.00
NEW ZEALAND		1 119.61		1 119.61
POLAND		2 500.00		0.00
PORTUGAL		2 501.51		2 501.51
SAN MARINO		811.04		811.04
SPAIN		105 729.16		105 729.16
SWEDEN		25 000.00		25 000.00
SWITZERLAND		20 000.00		20 000.00
TURKEY		25 000.00		25 000.00
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND		84 459.46		84 459.46
UNITED STATES OF AMERICA		300 000.00		100 000.00
YUGOSLAVIA		1 932.22		1 932.22
		1 091 960.00		836 985.00
OTHERS:				
UNITED STATES AMBASSADOR TO THE UNITED NATIONS - GENEVA	500.00		500.00	
AIDA GINDY		700.00		700.00
ARAMCO OIL COMPANY OF SAUDI ARABIA		25 000.00		25 000.00
LIONS CLUB DOYEN - CONGO		810.81		810.81
NON-GOVERNMENTAL ORGANIZATION - GAMBIA	6 787.67		0.00	
	7 287.67	26 510.81	500.00	26 510.81
TOTAL FUNDS PLEDGED/FUNDS RECEIVED	2 962 484.03	1 798 807.19	2 759 345.36	1 462 658.19

a/ Through accession of the German Democratic Republic to the Federal Republic of Germany with effect from 3 October 1990, the two German States have united to form one sovereign State. As from the date of unification, the Federal Republic of Germany acts in the United Nations under the designation of "Germany".

TABLE 2. SUMMARY OF COMMITMENTS/EXPENDITURES BY OBJECT OF EXPENDITURE: SUMMIT MEETING

(IN UNITED STATES DOLLARS)

Budget code	Description of cost	Approved	Commitments/ expenditures	Variance $	Variance %
CATEGORY 1 - STAFF COSTS					
01	Secretariat staff	249 055	349 445	(100 390)	140.31
02	Professional short-term staff	36 000	38 703	(2 703)	107.51
03	Short-term support staff	30 015	30 098	(83)	100.28
04	Overtime	42 350	36 198	6 152	85.47
TOTAL CATEGORY 1 - STAFF COSTS		357 420	454 444	(97 024)	127.15
CATEGORY 2 - OPERATING COSTS					
35	Travel	30 000	12 609	17 391	42.03
36	Freight and courier costs	54 993	13 834	41 159	25.16
37	Telephone and facsimile	17 000	9 000	8 000	52.94
38	Telex	28 181	0	28 181	0.00
40	Audiovisual	80 000	169 228	(89 228)	211.54
41	Media and publications	150 000	164 411	(14 411)	109.61
44	Mobilization programmes preparation fund	0	0	0	0.00
50	Rental of premises	102 000	100 396	1 604	98.43
51	Utilities and maintenance	12 761	3 000	9 761	23.51
60	Office supplies and printed forms	26 000	81 752	(55 752)	314.43
61	Computer supplies	11 000	112	10 888	1.02
64	Rental of photocopier	8 507	6 864	1 643	80.69
65	Computer rental and maintenance	10 000	340	9 660	3.40
78	Miscellaneous supplies and services	23 000	9 711	13 289	42.22
85	Furniture and office equipment	3 900	791	3 109	20.28
92	Computer equipment	16 000	10 573	5 427	66.08
99	Meetings, services and support	2 064 000	1 904 669	159 331	92.28
TOTAL CATEGORY 2 - OPERATING COSTS		2 637 342	2 487 290	150 052	94.31
TOTAL ESTIMATE - SUMMIT MEETING COSTS		2 994 762	2 941 734	53 028	98.23

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TABLE 3. SUMMARY OF COMMITMENTS/EXPENDITURES BY OBJECT OF EXPENDITURE: MOBILIZATION ACTIVITIES

(IN UNITED STATES DOLLARS)

Budget code	Description of cost	Approved	Commitments/ expenditures	Variance $	Variance %
	CATEGORY 1 - STAFF COSTS				
01	Secretariat staff	389 945	444 086	(54 141)	113.88
02	Professional short-term staff	72 000	30 970	41 030	43.01
03	Short-term support staff	15 030	24 174	(9 144)	160.84
04	Overtime	27 650	13 599	14 051	49.18
	TOTAL CATEGORY 1 - STAFF COSTS	504 625	512 829	(8 204)	101.63
	CATEGORY 2 - OPERATING COSTS				
35	Travel	40 000	41 981	(1 981)	104.95
36	Freight and courier costs	60 007	28 529	31 478	47.54
37	Telephone and facsimile	14 000	8 000	6 000	57.14
38	Telex	34 219	0	34 219	0.00
40	Audiovisual	75 000	192 226	(117 226)	256.30
41	Media and publications	190 000	225 859	(35 859)	118.87
44	Mobilization programmes preparation fund	930 000	760 583	169 417	81.78
50	Rental of premises	123 000	120 074	2 926	97.62
51	Utilities and maintenance	17 239	3 121	14 118	18.10
60	Office supplies and printed forms	24 000	14 400	9 600	60.00
61	Computer supplies	14 000	92	13 908	0.66
64	Rental of photocopier	11 493	8 478	3 015	73.77
65	Computer rental and maintenance	0	0	0	0.00
78	Miscellaneous supplies and services	16 000	6 036	9 964	37.73
85	Furniture and office equipment	6 100	1 647	4 453	27.00
92	Computer equipment	8 000	6 995	1 005	87.44
99	Meetings, services and support	72 000	1 408	70 592	1.96
	TOTAL CATEGORY 2 - OPERATING COSTS	1 635 058	1 419 429	215 629	86.81
	TOTAL ESTIMATE - MOBILIZATION ACTIVITIES COSTS	2 139 683	1 932 258	207 425	90.31